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Language of sales tax appeals

SRI K. C. GOPALAN UNNI :—" Sir, I put the following private notice question :— 10-10 a.m.

' Will the Hon. Minister for Revenue be pleased to state—

(*a*) whether it is a fact that a Sales Tax appeal preferred by Sri Pandam Vasudevan Namboodri of Palghat was returned by the Commercial Tax Officer, South Malabar, on the ground that it was not submitted in English; and

(*b*) whether it is a fact that the Board of Revenue replied to the Palghat Chamber of Commerce that the appeal should be in English? ' "

THE HON. SRI M. A. MANICKAVELU :—" Sir, the form of appeal to the Commercial Tax Officers prescribed under the Madras General Sales Tax Rules, 1939, requires that the assessees should submit their appeals *in English* to the Commercial Tax Officers.

2. In December 1954, Sri M. Narayana Kurup raised a question whether there is any rule to the effect that appeals to the Commercial Tax Officer should be written in English in order that they may be taken on file. While giving him an answer in the affirmative, the Revenue Minister also gave an assurance on the floor of this House on 8th March 1955 with reference to certain supplementary questions, that the question of amending the rule will be considered. Sir, the question was examined in detail and the conclusion was that no amendment was necessary to form ' X ' prescribed under the Madras General Sales Tax Rules, 1939, for the following reasons :—

(i) It does not seem appropriate to refer to the exercise of a right of appeal, revision or review conferred by statute as a ' representation for the redress of any grievance to any officer or authority '. It is, therefore, difficult to say that Article 350 of the Constitution applies to cases where statutory rights of appeal, revision or review are sought to be exercised. Therefore, no person has a right to choose the language in which he should prefer an appeal, revision or review and there is nothing which fetters the right of the Government to prescribe the language which should be used for preferring it.

(ii) The English language has been used for the purpose of preferring appeals, revisions and reviews before Judicial Tribunals for a long time immediately before the commencement of the Constitution. Therefore, under Article 345 of the Constitution, ' English shall continue to be used ' for those purposes until the Legislature of the State otherwise provides by law. It is considered that appeals and revisions under the Sales Tax Act should be treated on the same footing as appeals and revisions before Courts

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(iii) The main correspondence in the State is conducted in English and while that is so, appeals, etc., may continue to be presented in English."

Minimum wages of beedi workers.

* *Short Notice Question No.* 23.—SRI K. P. GOPALAN :—" Sir, I have given notice of a short notice question regarding the minimum wages of beedi workers and the Hon. Minister for Labour is prepared to answer it."

DEPUTY SPEAKER :—" If the Hon. Minister is prepared to answer it, I have no objection."

THE HON. SRI M. BHAKTAVATSALAM :—" May I read the question first and then answer."

DEPUTY SPEAKER :—" Yes, he may do it."

THE HON. SRI M. BHAKTAVATSALAM :—" The question is—

' Will the Hon. the Minister for Agriculture be pleased to state—

(*a*) whether it is a fact that the Government have called for a Conference of Beedi and Cigar Factory owners in the State and the representatives of the labour unions in those factories at Fort St. George on 16th August 1955 with a view to bring in legislation and to fix minimum wages for the industry; and

(*b*) if so, the decision taken by the Government in the matter? '

" The answer is—

' (*a*) Yes, Sir.

' (*b*) The views of the various interests were heard and they would be considered before taking a final decision in the matter.' "

DEPUTY SPEAKER :—" Questions are over."

[*Note.*—**An asterisk (*) at the commencement of a speech indicates revision by the Member.**]

II.—PRIVILEGE MOTION *RE* ELECTION OF A NEW SPEAKER OF THE HOUSE.

DEPUTY SPEAKER :—" I have received notice of a privilege motion from the hon. Member, Sri Narayana Kurup, regarding the election of a new Speaker. I want to take up this Motion at the next sitting of the House. If the hon. Members want some information in respect of it, I can ask the Hon. the Leader of the House to give it."

THE HON. SRI C. SUBRAMANIAM :—" Sir, the point is this. Mr. Kurup has given notice of a privilege motion saying that a breach of the privilege of the House has occurred regarding the